United Nations A/64/723

General Assembly

Distr.: General
22 March 2010

Original: English

Sixty-fourth session
Agenda item 141

Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272

Report of the Fifth Committee

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I. Introduction

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session the item entitled "Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 4th and 27th meetings, on 7 October 2009 and 19 March 2010. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/64/SR.4 and 27).

3. For its consideration of the item, the Committee had before it the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2008 to 31 July 2009 (A/64/288 (annex I)).

II. Consideration of draft resolution A/C.5/64/L.31

4. At its 27th meeting, on 19 March, the Committee had before it a draft resolution entitled "Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272" (A/C.5/64/L.31), which was submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of South Africa.

5. At the same meeting, the Committee adopted draft resolution A/C.5/64/L.31 without a vote (see para. 6).

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III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272

The General Assembly,

Reaffirming the relevant Articles of the Charter of the United Nations,

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 59/272 of 23 December 2004,

Recalling also its resolution 61/275 of 29 June 2007,

Reaffirming that the purpose of the Office of Internal Oversight Services is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization,

Having considered the annex to the annual report of the Independent Audit Advisory Committee,[1]

1. *Reaffirms* its resolutions 48/218 B, 54/244 and 59/272;

2. *Also reaffirms* its primary role in the consideration of and action on reports submitted to it;

3. *Further reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

4. *Reaffirms* the independence and the separate and distinct roles of internal and external oversight mechanisms;

5. *Endorses* the observations, comments and recommendations on the effectiveness, efficiency and impact of the Office of Internal Oversight Services contained in the annex to the annual report of the Independent Audit Advisory Committee,[1] requests the Secretary-General to ensure the full implementation of paragraphs 20 (a), 20 (b), 20 (c), 20 (e), 27, 29, 33, 35 and 39 of that annex, taking into account the provisions of its resolutions relevant to the work of the Office of Internal Oversight Services, and further requests the Secretary-General to take no action on paragraphs 19, 20 (d), 21, 22, 24, 42 and 43 of that annex;

6. *Decides* to revert to the issues and recommendations contained in paragraphs 19, 20 (d), 21, 22, 24, 42 and 43 of the annex to the annual report of the Independent Audit Advisory Committee no later than the main part of its sixty-sixth session, and in this regard invites the Independent Audit Advisory Committee to provide further advice on relevant issues as it deems necessary;

7. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services with comprehensively defining and compiling key oversight terms in close consultation with relevant departments and offices including the Department of Management and the Office of Legal Affairs, bearing in mind existing definitions

[1] A/64/288.

used by the Board of Auditors and the Joint Inspection Unit, and taking into account the views of the Independent Audit Advisory Committee;

8. *Also requests* the Secretary-General to entrust the Office of Internal Oversight Services with submitting for its consideration, no later than the main part of its sixty-sixth session, terms whose definition requires the guidance of the General Assembly;

9. *Recalls* that the Office of Internal Oversight Services shall exercise operational independence under the authority of the Secretary-General relating to the performance of its internal oversight functions, in accordance with the relevant resolutions;

10. *Reaffirms* that the Office of Internal Oversight Services is an internal body under the authority of the Secretary-General, and that, as such, the Office shall comply with all relevant regulations, rules, policies and procedures of the United Nations;

11. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

12. *Recalls* that reports referred to in paragraph 1 (e) of its resolution 59/272 are, upon request, available only to Member States;

13. *Decides* to evaluate and review at its sixty-ninth session the functions and reporting procedures of the Office of Internal Oversight Services and any other matter which it deems appropriate, and to that end to include in the provisional agenda of that session an item entitled "Review of the implementation of General Assembly resolutions 48/218 B, 54/244, 59/272 and 64/ ".